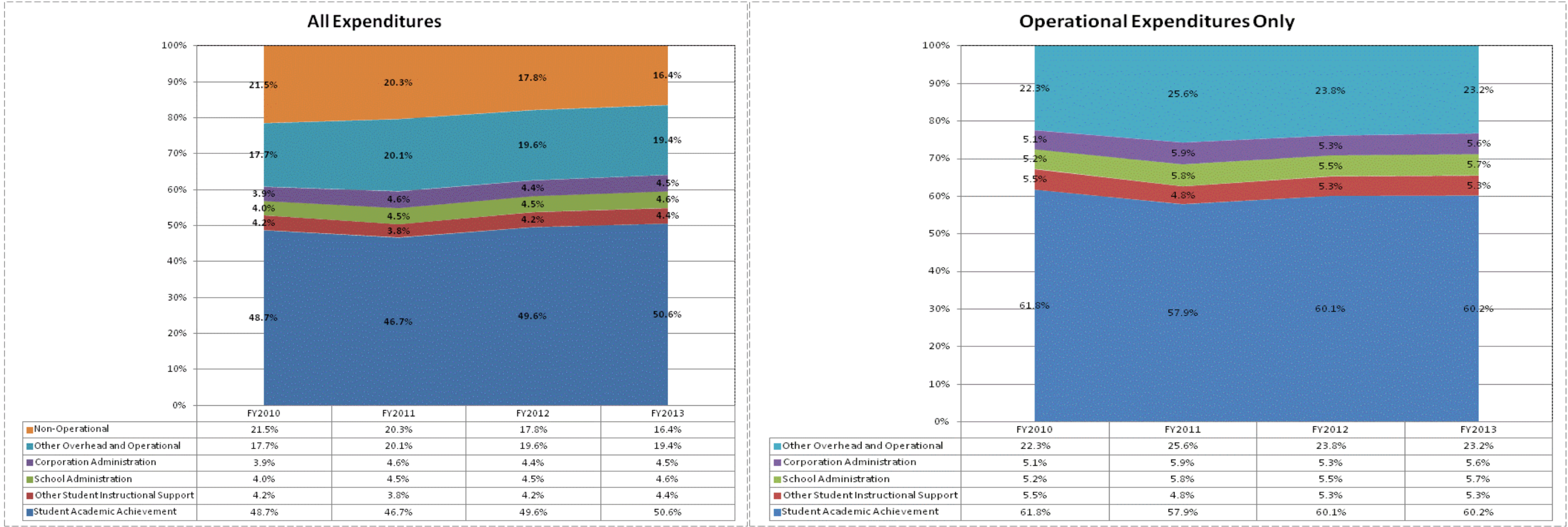


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Michigan City Area Schools (4925)

Michigan City Area Schools (4925)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$37,340,895	51.9%	\$39,686,887	41.5%	\$41,714,122	49.6%	\$38,853,615	50.6%
Student Instructional Support	\$5,839,728	8.1%	\$7,298,439	7.6%	\$7,319,668	8.7%	\$6,919,745	9.0%
Overhead and Operational	\$16,414,098	22.8%	\$19,706,369	20.6%	\$20,139,191	23.9%	\$18,419,630	24.0%
Nonoperational	\$12,325,260	17.1%	\$28,835,254	30.2%	\$14,975,868	17.8%	\$12,606,036	16.4%
Grand Total	\$71,919,981		\$95,526,949		\$84,148,848		\$76,799,025	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	60.0%	49.2%	58.3%	59.6%



School Corporation Expenditures by Expenditure Type
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Michigan City Area Schools (4925)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$328,338	\$498,818	\$297,349	N/A	-9%	-40%
11050 Regular Programs; Full Day Kindergarten	\$0	\$938,920	\$1,409,059	\$1,193,237	N/A	27%	-15%
11100 Regular Programs; Elementary	\$9,746,641	\$14,107,496	\$14,041,343	\$12,292,678	26%	-13%	-12%
11200 Regular Programs; Middle/Junior High	\$4,241,858	\$5,893,290	\$6,518,774	\$6,358,396	50%	8%	-2%
11300 Regular Programs; High School	\$4,755,331	\$6,343,756	\$6,584,654	\$6,147,990	29%	-3%	-7%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$160,291	\$137,681	\$581,797	\$760,161	374%	452%	31%
11430 Vocational Education; Distributive Education	\$33,327	\$5,920	\$0	\$0	-100%	-100%	N/A
11440 Vocational Education; Health Occupations	\$62,547	\$88,663	\$115,220	\$106,486	70%	20%	-8%
11450 Vocational Education; Consumer and Homemaking	\$63,198	\$88,491	\$97,285	\$86,028	36%	-3%	-12%
11460 Vocational Education; Occupational Home Economics	\$62,891	\$89,590	\$71,067	\$74,062	18%	-17%	4%
11480 Vocational Education; Industrial Education A	\$456,216	\$661,944	\$530,590	\$603,757	32%	-9%	14%
11590 Other Vocational Education Programs	\$713,535	\$689,238	\$729,481	\$697,836	-2%	1%	-4%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$1,535	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$30,299	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$43,814	\$66,122	\$49,473	N/A	13%	-25%
12210 Mental Disabilities; Mild Mental Disabilities	\$929,206	\$969,678	\$1,143,679	\$1,059,559	14%	9%	-7%
12220 Mental Disabilities; Moderate Mental Disabilities	\$53,240	\$9,539	\$0	\$0	-100%	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$35,195	\$27,129	\$18,590	\$13,541	-62%	-50%	-27%
12320 Physical Impairment; Multiple Disabilities	\$0	\$6,098	\$0	\$0	N/A	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$15,056	\$21,822	\$104,633	\$110,701	> 500%	407%	6%
12350 Physical Impairment; Homebound	\$6,849	\$2,571	\$3,156	\$1,865	-73%	-27%	-41%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$276,213	\$489,136	\$475,307	\$574,249	108%	17%	21%
12520 Culturally Different; Compensatory	\$71,327	\$10,879	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$443,952	\$486,046	\$404,754	\$598,942	35%	23%	48%
12710 Equal Opportunity At Risk	\$166,791	\$359,480	\$80,018	\$115,506	-31%	-68%	44%
12810 Special Education Preschool	\$221,984	\$269,364	\$250,790	\$94,940	-57%	-65%	-62%
12900 Other Special Programs	\$2,540,312	\$3,634,453	\$3,364,700	\$3,674,593	45%	1%	9%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$221,574	\$474,108	\$498,439	\$389,670	76%	-18%	-22%
13300 Adult/Continuing Education Programs; Occupational Programs	\$39,781	\$60,246	\$31,921	\$22,092	-44%	-63%	-31%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,221	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$52,392	\$92,201	\$54,643	\$110,942	112%	20%	103%
14200 Summer School Programs; Middle/Junior High School	\$101,116	\$53,350	\$82,677	\$402	-100%	-99%	-100%
14300 Summer School Programs; High School	\$90,752	\$90,828	\$202,289	\$159,518	76%	76%	-21%
16100 Remediation Testing	\$252,140	\$165,930	\$151,587	\$301,229	19%	82%	99%
16200 Preventive Remediation	\$10,983	\$0	\$5,798	\$0	-100%	N/A	-100%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$25,784	\$2,742	\$8,312	\$1,087	-96%	-60%	-87%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$598	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$354,986	\$401,901	\$325,014	\$189,672	-47%	-53%	-42%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$73,778	\$751,390	\$1,229,097	\$1,343,484	> 500%	79%	9%
22130 Improvement of Instruction; Instructional Staff Training	\$74,958	\$193,426	\$193,090	\$28,343	-62%	-85%	-85%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,815	\$7,836	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$1,879	\$1,204	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$503,713	\$603,920	\$735,877	\$359,848	-29%	-40%	-51%
22230 Library/Media Services; Audiovisual	\$126,939	\$209,509	\$82,889	\$82,720	-35%	-61%	0%
22240 Library/Media Services; Educational Television	\$362	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$7,751	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$1,668	\$0	\$0	\$0	-100%	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$737,416	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
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Michigan City Area Schools (4925)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
22900 Other Support Service, Instructional Staff	\$0	\$303,330	\$218,879	\$81,302	N/A	-73%	-63%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$589,256	\$564,585	\$766,812	\$844,690	43%	50%	10%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$167,343	\$7,048	\$36,963	\$25,134	-85%	257%	-32%
26497 2007 Account Code - Teachers Retirement Fund	\$1,502,076	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$30,035,943	\$39,686,887	\$41,714,122	\$38,853,615	29%	-2%	-7%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$31,546	\$54,661	\$117,912	\$140,485	345%	157%	19%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,250	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$13,752	\$20,385	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$1,241,183	\$1,815,978	\$1,741,481	\$1,511,251	22%	-17%	-13%
21230 Guidance Services; Appraisal Services	\$0	\$1,103	\$0	\$0	N/A	-100%	N/A
21240 Guidance Services; Information Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$368	\$4,049	\$3,667	\$8,892	> 500%	120%	142%
21310 Health Services; Service Area Direction	\$0	\$450	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$350,685	\$540,047	\$699,727	\$736,534	110%	36%	5%
21390 Health Services; Other Health Services	\$517	\$0	\$200	\$455	-12%	N/A	128%
21420 Psychological Testing	\$112,965	\$265,229	\$315,396	\$319,151	183%	20%	1%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$131,757	\$486,561	\$423,101	\$348,096	164%	-28%	-18%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$22,884	\$55,098	N/A	N/A	141%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$0	\$280	N/A	N/A	N/A
21710 Physical Therapy Services; Service Area Direction	\$0	\$1,433	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$158,398	\$361,203	\$237,582	\$237,773	50%	-34%	0%
21910 Other Support Services, Students; Service Area Direction	\$0	\$26,941	\$0	\$0	N/A	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$1,376	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$2,519,076	\$3,717,691	\$3,757,718	\$2,683,818	7%	-28%	-29%
24900 Other Support Services, School Administration	\$0	\$1,332	\$0	\$877,911	N/A	> 500%	N/A
Student Instructional Support Total	\$4,562,496	\$7,298,439	\$7,319,668	\$6,919,745	52%	-5%	-5%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$48,387	\$47,255	\$45,461	\$37,966	-22%	-20%	-16%
23150 Board of Education; Legal Services	\$22,111	\$106,478	\$78,409	\$63,673	188%	-40%	-19%
23160 Board of Education; Promotion Expenses	\$0	\$2,509	\$1,885	\$954	N/A	-62%	-49%
23190 Board of Education; Other Governing Body Services	\$16,084	\$17,577	\$11,384	\$5,704	-65%	-68%	-50%
23210 Executive Administration; Office of The Superintendent	\$519,742	\$832,801	\$798,756	\$592,554	14%	-29%	-26%
23220 Executive Administration; Community Relations	\$40,845	\$59,160	\$106,073	\$103,329	153%	75%	-3%
23230 Executive Administration; Staff Relations and Negotiations	\$48,000	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$27,664	\$25,769	\$13,444	\$126,872	359%	392%	> 500%
25110 Fiscal Services; Office of The Business Manager	\$232,908	\$582,085	\$652,381	\$536,948	131%	-8%	-18%
25150 Fiscal Services; Payroll Services	\$121,725	\$190,286	\$216,222	\$210,839	73%	11%	-2%
25160 Fiscal Services; Financial Accounting	\$35,375	\$91,097	\$122,345	\$99,331	181%	9%	-19%
25170 Fiscal Services; Internal Auditing	\$540	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$58,746	\$32,589	\$1,927	\$3,941	-93%	-88%	105%
25199 Other Fiscal Services; Other	\$5,703	\$3,033	\$6,361	\$11,789	107%	289%	85%
25400 Planning, Research, Development and Evaluation	\$27,556	\$625	\$2,659	\$2,220	-92%	255%	-17%
25750 Personnel Services; Health Services	\$0	\$1,492	\$302,195	\$297,866	N/A	> 500%	-1%
25850 Administrative Technology Services; Network Support	\$0	\$1,192,713	\$1,296,996	\$1,388,569	N/A	16%	7%
25940 Settlements	\$0	\$0	\$10,476	\$8,852	N/A	N/A	-16%
25990 Other Support Services, Central	\$275,353	\$35,770	\$2,383	\$741	-100%	-98%	-69%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$50,227	\$118,774	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
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Michigan City Area Schools (4925)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,053,622	\$7,574,559	\$7,154,977	\$6,220,376	3%	-18%	-13%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$285,471	\$448,014	\$323,965	\$214,511	-25%	-52%	-34%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$471,994	\$981,908	\$798,968	\$382,676	-19%	-61%	-52%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,216	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$51,690	\$48,141	\$30,006	\$21,336	-59%	-56%	-29%
26600 Operation and Maintenance of Plant Services; Security Services	\$464	\$462	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$338,879	\$281,770	\$340,431	\$469,660	39%	67%	38%
27010 Student Transportation; Service Area Direction	\$139,825	\$196,434	\$289,018	\$336,184	140%	71%	16%
27100 Student Transportation; Vehicle Operation	\$1,249,573	\$1,895,951	\$2,123,353	\$2,179,479	74%	15%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,073,430	\$997,135	\$1,235,605	\$1,205,789	12%	21%	-2%
27400 Student Transportation; Purchase of School Buses	\$372,862	\$461,050	\$308,568	\$357,215	-4%	-23%	16%
27500 Student Transportation; Insurance on Buses	\$224,016	\$175,856	\$182,226	\$47,958	-79%	-73%	-74%
27600 Student Transportation; Insurance on Pupils	\$11,398	\$8,917	\$2,006	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$4,465	\$2,629	\$8,060	\$7,247	62%	176%	-10%
27900 Student Transportation; Other Student Transportation Services	\$106,293	\$120,108	\$226,845	\$191,797	80%	60%	-15%
31100 Food Services Operations; Service Area Direction	\$143,095	\$296,376	\$414,308	\$373,596	161%	26%	-10%
31200 Food Services Operations; Food Preparation and Dispensing	\$685,650	\$860,452	\$983,770	\$927,432	35%	8%	-6%
31300 Food Services Operations; Food Delivery	\$32,450	\$60,092	\$54,913	\$58,896	81%	-2%	7%
31400 Food Services Operations; Food Purchases	\$1,520,606	\$1,696,643	\$1,709,090	\$1,615,543	6%	-5%	-5%
31900 Other Food Services	\$256,895	\$259,859	\$283,729	\$317,789	24%	22%	12%
Overhead and Operational Total	\$14,555,859	\$19,706,369	\$20,139,191	\$18,419,630	27%	-7%	-9%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$18,632	\$28,826	\$58,551	\$72,621	290%	152%	24%
33200 Community Recreation	\$119,357	\$146,866	\$65,527	\$52,468	-56%	-64%	-20%
33300 Civic Services	\$1,648	\$0	\$0	\$6,462	292%	N/A	N/A
33400 Athletic Coaches	\$383,040	\$494,841	\$579,269	\$487,864	27%	-1%	-16%
33500 Welfare Activities Services	\$0	\$0	\$39,735	\$98,129	N/A	N/A	147%
33940 Child Care Services	\$596,881	\$882,331	\$905,404	\$840,277	41%	-5%	-7%
43000 Facilities Acquisition and Construction; Professional Services	\$55,377	\$147,287	\$37,898	\$195,510	253%	33%	416%
45100 Building Acquisition, Construction and Improvements	\$1,219,513	\$13,644,768	\$1,116,189	\$743,941	-39%	-95%	-33%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,254,480	\$194,976	\$47,577	\$48,809	-96%	-75%	3%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$36,416	\$72,317	\$17,850	\$344,372	> 500%	376%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,107,153	\$1,442,924	\$938,983	\$487,154	-56%	-66%	-48%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$170,296	\$210,208	\$46,980	\$15,757	-91%	-93%	-66%
51100 Debt Services; Principal on Debt; Bonds	\$380,000	\$585,000	\$890,000	\$465,000	22%	-21%	-48%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$331,592	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$16,166	\$659,681	\$582,925	\$544,651	> 500%	-17%	-7%
52200 Debt Services; Interest on Debt; Temporary Loans	\$182,836	\$609,272	\$863,620	\$536,403	193%	-12%	-38%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$685,291	\$0	\$0	\$0	-100%	N/A	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,542,250	\$9,715,956	\$8,785,360	\$7,666,619	38%	-21%	-13%
Nonoperational Total	\$12,100,929	\$28,835,254	\$14,975,868	\$12,606,036	4%	-56%	-16%
Prorated By Fund							
26491 2007 Account Code - PERF	\$817,836	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,712,376	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$309,441	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,796,618	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$28,483	\$0	\$0	\$0	N/A	N/A	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund Total	\$10,664,754	\$0	\$0	\$0	N/A	N/A	N/A